

FIRST REGULAR SESSION

# SENATE BILL NO. 145

96TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR DEMPSEY.

Read 1st time January 19, 2011, and ordered printed.

TERRY L. SPIELER, Secretary.

0990S.011

## AN ACT

To repeal section 55.030, RSMo, and to enact in lieu thereof one new section relating to county inventory.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Section 55.030, RSMo, is repealed and one new section enacted

2 in lieu thereof, to be known as section 55.030, to read as follows:

55.030. The county auditor of a county [of the first class] having a charter  
2 form of government shall prescribe, with the approval of the governing body of the  
3 county and the state auditor, the accounting system of the county. He shall keep  
4 accounts of all appropriations and expenditures made by the governing body of  
5 the county; and no warrant shall be drawn or obligation incurred without his  
6 certification that an unencumbered balance, sufficient to pay the same, remains  
7 in the appropriation account against which such warrant or obligation is to be  
8 charged. He shall audit and examine all accounts, demands, and claims of every  
9 kind and character presented for payment against such county, and shall approve  
10 to the governing body of the county all lawful, true, and just accounts, demands,  
11 and claims of every kind and character payable out of the county revenue or out  
12 of any county funds before the same shall be allowed and a warrant issued  
13 therefor. Whenever the county auditor deems it necessary to the proper  
14 examination of any account, demand, or claim, he may examine the parties,  
15 witnesses, and others on oath or affirmation touching any matter or circumstance  
16 in the examination of such account, demand, or claim. At the direction of the  
17 governing body of the county, he shall audit the accounts of all officers and  
18 employees of the county and upon their retirement from office and shall keep a  
19 correct account between the county and all county officers; and he shall examine

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

20 all records and settlements made by them for and with the governing body of the  
21 county or with each other; and the county auditor shall, at all reasonable times,  
22 have access to all books, county records, or papers kept by any county or township  
23 officer, employee, or road overseer. He may keep an inventory of all county  
24 property under the control and management of the various officers and  
25 departments and shall annually take an inventory of any such property at an  
26 original value of [two hundred fifty] **one thousand** dollars or more showing the  
27 amount, location and estimated value thereof. He shall perform such other duties  
28 in relation to the fiscal administration of the county as the governing body of the  
29 county shall from time to time prescribe. The county auditor shall not be  
30 personally liable for any costs for any proceeding instituted against him in his  
31 official capacity.

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Bill

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